



## RESPONSES TO INFORMATION REQUESTS (RIRs)

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16 November 2006

### IND102031.E

India: The Permanent Account Number (PAN) card; procedure to obtain a PAN; whether a PAN can be obtained by an individual outside of India and procedure for doing so; whether the applicant can submit his/her own photograph and requirements of the photograph submitted by an applicant  
Research Directorate, Immigration and Refugee Board of Canada, Ottawa

#### Permanent Account Numbers

A Permanent Account Number (PAN) is "a ten-digit alphanumeric number, issued in the form of a laminated card by the Income Tax Department [of India]" (India n.d.a, para. 1). According to the Indian Income Tax Department's Web site, individuals can apply for a PAN by completing Form 49A and returning it to an Income Tax (IT) PAN Service Center or a Tax Information Network (TIN) Facilitation Center (ibid., para. 8, 9). A copy of Form 49A is attached to this Response to Information Request.

The Income Tax Department has retained the services of UTI Technology Services Ltd (UTITSL) and National Securities Depository Limited (NSDL) to manage PAN application and issuance (ibid., para. 8; *Business Standard* 16 Oct. 2006). Applications can also be completed and submitted online via the Internet (India n.d.a, para. 11). Online applications can be made on the NSDL and the UTITSL Web sites, except for non-residents and government organizations (ibid.; NSDL n.d.a). A copy of the Income Tax Department's guidelines explaining the procedure for online applications is attached to this Response to Information Request. A different form must be submitted to request a replacement card or to change or correct the information on the PAN card (NSDL 18 Oct. 2006). A copy of this form is also attached to this Response and is available online on the NSDL's Web site.

Along with Form 49A, applicants must "affix one recent, coloured photograph (stamp size: 3.5 cm [by] 2.5 cm) on Form 49A" and the "[d]esignation and code of the concerned Assessing Officer of Income Tax department will have to be mentioned in Form 49A" (India n.d.a., para. 16). A representative of the NSDL provided the following information regarding the photograph requirements for a PAN application in correspondence with the Research Directorate dated 15 November 2006. For "safety purposes", the Representative suggested that applicants affix their most recent photograph to Form 49A. He added, however, that the recency of the photograph was less important than its clarity.

Applicants must also submit one document as proof of identity and another as proof of address (India n.d.a, para. 16). Under India's *Income Tax Rules, 1962*, the following documents are accepted as proof of identity: a copy of a school leaving certificate; a matriculation certificate; a degree from a recognized educational institution; a depository account; a credit card; a bank account; a water bill; a ration card; a property tax assessment order; a passport; a voter identity card; a driving license; a certificate of identity signed by a member of parliament, a member of the legislative assembly, a municipal councillor or a gazetted officer (India 26 Mar. 1962, Sub. 114(4)). The following documents are considered proof of address: a copy of an electricity or telephone bill; a depository account; a credit card; a bank account; a ration card; an employer certificate; a passport; a voter identity card; a property tax assessment order; a driving license; a rent receipt; a certificate of address signed by a member of parliament, a member of the legislative assembly, a municipal councillor or a gazetted officer (ibid.). The fee for a PAN application is 60 Indian Rupees (INR) [approximately 1.51 Canadian dollars (CAD) (Canada 18 Oct. 2006)], plus applicable service tax (India n.d.a, para. 27; NSDL 18 Oct. 2006; ibid. n.d.a).

#### Applying for a PAN outside India

With regard to non-residents, the Web site of the Income Tax Department of India indicates that a "Representative Assessee" can apply for a PAN on behalf of non-residents (India n.d.a, para. 25). A representative of the NSDL provided the following information regarding non-resident PAN applicants in correspondence with the Research Directorate dated 15 November 2006. Non-residents can only apply for a PAN through a Representative Assessee (RA). Furthermore, the RA should be an individual residing in India and proof of the RA's address and identity must be attached to Form 49A which is completed by the applicant. The RA must include his or her personal details in Section 14 of Form 49A.

In its guidelines for non-resident PAN applicants, however, the Tax Information Network at the NSDL indicates that it is not mandatory to include the "Representative Assessee's" information in the application form

(NSDL n.d.b, para. 4; *Business Standard* 16 Oct. 2006). A 25 October 2006 article in the *Economic Times* indicates that it is no longer required to use a representative when applying for a PAN card outside of India; non-residents can now simply fill out the application form and send it to the service providers' offices. While the same form is completed for non-residents as those used by residents, non-residents must include their email address in the application form and they may be charged courier charges in addition to the application fee (NSDL n.d.b, para. 2, 3; UTITSL 11 Oct. 2006; see also *Economic Times* 25 Oct. 2006). Non-resident Indians can use a copy of their bank account statement as a proof of address and a copy of their passport as both a proof of identity and a proof of address (ibid.; NSDL n.d.b). Foreign citizens applying for a PAN who are outside of India can use a copy of their bank account statement in their country of residence as a proof of address and can use a copy of their passport, duly attested by an Indian embassy in their country of residence as both proof of identity and proof of address (ibid.). Please see the guidelines for applying for a new PAN by non-residents attached to this Response to Information Request for additional information.

This Response was prepared after researching publicly accessible information currently available to the Research Directorate within time constraints. This Response is not, and does not purport to be, conclusive as to the merit of any particular claim for refugee protection. Please find below the list of additional sources consulted in researching this Information Request.

#### References

*Business Standard* [Mumbai]. 16 October 2006. Monica Gupta. "Obtaining PAN Gets Easier for NRIs." <<http://www.business-standard.com/general/printpage.php?autono=261909>> [Accessed 27 Oct. 2006]

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National Securities Depository Limited (NSDL). 15 November 2006. Income Tax PAN Services Unit. Correspondence from a representative.

\_\_\_\_\_. 18 October 2006. Tax Information Network (TIN). "PAN: Introduction." <<http://www.tin-nsdl.com/PANIntroduction.asp>> [27 Oct. 2006]

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\_\_\_\_\_. N.d.b. Tax Information Network (TIN). "Additional Guidelines for Non Resident PAN Applications - New PAN Application." <[http://www.tin-nsdl.com/downloads/AdditionalguidelinesNRPAN\\_newPAN.pdf](http://www.tin-nsdl.com/downloads/AdditionalguidelinesNRPAN_newPAN.pdf)> [Accessed 27 Oct. 2006]

UTI Technology Services Ltd. (UTITSL). 11 October 2006. "Issue of PAN to Persons Outside India and Foreign Citizens." <[http://www.utitsl.co.in/pan/pan\\_nri.html](http://www.utitsl.co.in/pan/pan_nri.html)> [Accessed 27 Oct. 2006]

#### Additional Sources Consulted

**Oral sources:** The High Commission of India in Ottawa, the Income Tax PAN Services Unit and the Income Tax PAN Processing Centre did not respond to requests for information within the time constraints for this Response.

**Internet sites, including:** Factiva, the High Commission of India in Ottawa.

#### Attachments

India. N.d.b. Ministry of Finance, Income Tax Department. "Form No. 49A: Application for Allotment of Permanent Account Number." <<http://incometaxindia.gov.in/Archive/Form49aE.PDF>> [Accessed 26 Oct. 2006], 2 pp.

\_\_\_\_\_. N.d.c. Ministry of Finance, Income Tax Department. "Request for New PAN Card or/and Changes or Correction in PAN Data." <<http://incometaxindia.gov.in/Archive/ChangeForm.PDF>> [Accessed 27 Oct. 2006], 1 p.

National Securities Depository Limited (NSDL). N.d.a. Tax Information Network (TIN). "Online Application for New PAN (Form 49A): Guidelines." <<https://tin.tin.nsdl.com/pan/form49A.html>> [Accessed 27 Oct. 2006], 2 pp.

\_\_\_\_\_. N.d.b. Tax Information Network (TIN). "Additional Guidelines for Non Resident PAN Applicants - New PAN Application." <[http://www.tin-nsdl.com/downloads/AdditionalguidelinesNRPAN\\_newPAN.pdf](http://www.tin-nsdl.com/downloads/AdditionalguidelinesNRPAN_newPAN.pdf)> [Accessed 27 Oct. 2006], 3 pp.

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